

**IC 32-17.5-9**

Chapter 9. Tax Qualified Disclaimer

**IC 32-17.5-9-1**

**Disclaimer for estate and gift tax purposes**

Sec. 1. Notwithstanding any other provision of this article, if, as a result of a disclaimer or transfer, the disclaimed or transferred interest is treated under:

- (1) Title 26 of the United States Code, in effect on July 1, 2003, or later amended or a successor statute; and
- (2) the regulations promulgated under the statute referred to in subdivision (1);

as never having been transferred to the disclaimant, then the disclaimer or transfer is effective as a disclaimer under this article.

*As added by P.L.5-2003, SEC.1.*